

2018

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of Inman, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2018		Page No. 2			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	2,077,223	483,252	
Debt Service	10-113	9	172,681	47,101	
Library	12-1220	9	27,324	24,097	
Economic Development		10	5,673		
Special Highway		11	104,676		
Equipment Reserve		11	191,299		
Capital Improvement		12	383,803		
Sewer		12	398,612		
Solid Waste		13	159,860		
Water		13	599,816		
Totals		xxxxx	4,120,967	554,450	
Election Required - Review HB2088 Template.				No	County Clerk's Use Only
Budget Summary		14			
Ordinance setting a fund levy limit: Ord #436		15			
					Nov 1, 2017 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Jan Nolde, CPA, CFE, CGMA

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McPherson, KS 67460

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Attest: 10-4 2017

Hollie D. Melroy
County Clerk

Denise Sch...
James E. Jones
Frank Sisson

Governing Body

See Accountant's Compilation Report and Summary of Significant Assumptions

Computation to Determine Limit for 2018

Base Levy

- 1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)
- 2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)
- 3) Net Tax Levy (Base)

530,600

23,053

507,547

Percentage Adjustments

- 4) CPI Adjustment - 1.4%

(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))

7,106

- 5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)

122,130

- 6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)
Increase in Total Personal Property Valuations (cannot be less than zero)

71,860

79,787

0

- 7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)

99

- 8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)

6,467

- 9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)

0

- 10) Total Assessed Value of Adjustments

128,696

- 11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)

8,033,295

- 12) Adjustment Percentage (Line 10 Divided by Line 11)

1.60%

- 13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)

8,131

- 14) Total Percentage Adjustments

15,237

Increased Tax Revenues Adjustment

- 15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)
- Difference

47,101

45,060

2,041

- 16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)

- 17) Property Tax Revenues Spent on Special Assessments in 2018 Budget

- 18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget

- 19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense in 2018 Budget

22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

Total Increased Tax Revenue Adjustment

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) **Total Levies on Behalf of Another Political or Governmental Subdivision**

26) **Total Computed Tax Levy**

Page 2b

257,000

248,000

3472

251,472

5,528

0

0

0

0

0

0

7,569

24,097

24,097

554,450

City of Inman, Kansas

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	462,487	59,173	1,014	1,673	1,929	344
Debt Service	45,060	5,765	99	163	188	33
Library	23,053	2,950	51	83	96	17
Economic Development						
TOTAL	530,600	67,888	1,164	1,919	2,213	394

County Treas Motor Vehicle Estimate	<u>67,888</u>				
County Treas Recreational Vehicle Estimate		<u>1,164</u>			
County Treas 16/20M Vehicle Estimate			<u>1,919</u>		
County Treas Commercial Vehicle Tax Estimate				<u>2,213</u>	
County Treas Watercraft Tax Estimate					<u>394</u>

Motor Vehicle Factor	<u>0.12795</u>				
Recreational Vehicle Factor		<u>0.00219</u>			
16/20M Vehicle Factor			<u>0.00362</u>		
Commercial Vehicle Factor				<u>0.00417</u>	
Watercraft Factor					<u>0.00074</u>

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Capital Improvement	40,000	60,000	60,000	KSA 12-1, 118
General	Equipment Reserve	55,000	55,000	55,000	KSA 12-1, 117
Sewer	Bond & Interest	10,000	10,000	10,000	KSA 12-825d
Water	Capital Improvement	20,000	10,000	25,000	KSA 12-825d
	Totals	125,000	135,000	150,000	
	Adjustments*				
	Adjusted Totals	125,000	135,000	150,000	

See Accountant's Compilation Report and Summary of Significant Assumptions

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Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2017		Amount Due 2018	
					Outstanding Jan 1, 2017		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Series 2008	11/10/2008	1/1/2029	4.0-5.3	330,000	235,000		2/1, 8/1	2/1	11,173	15,000	10,554	15,000
Series 2014	8/22/2014	2/1/2034	1.7-3.75	740,000	680,000		2/1, 8/1	8/1	20,730	30,000	19,980	30,000
Total G.O. Bonds					915,000				31,903	45,000	30,534	45,000
Revenue Bonds:												
Total Revenue Bonds					0				0	0	0	0
Other:												
Total Other					0				0	0	0	0
Total Indebtedness					915,000				31,903	45,000	30,534	45,000

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2018

Library found in: City of Inman, Kansas
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2017</u>	<u>2018</u>
Ad Valorem Tax	\$23,053	\$24,097
Delinquent Tax	\$30	\$30
Motor Vehicle Tax	\$3,123	\$2,950
Recreational Vehicle Tax	\$46	\$51
16/20M Vehicle Tax	\$85	\$83
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$26,337	\$27,211
Difference in Total Taxes:	\$874	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,686,371	\$8,033,295
Did Assessed Valuation Decrease?	No	
Levy Rate	3	3.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Accountant's Compilation Report and Summary of Significant Assumptions

Adopted Budget

[illegible]

See Accountant's Compilation Report and Summary of Significant Assumptions

Adopted Budget
General

See Accountant's Compilation Report and Summary of Significant Assumptions
Page No. 8a

City of Inman, Kansas

2018

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
General - Administrative			
Personal Services	58,515	62,000	64,000
Contractual Services	126,033	117,000	120,000
Commodities	9,510	8,620	10,000
Capital Outlay	276,482	0	0
Total	470,540	187,620	194,000
Streets			
Personal Services	68,519	74,000	82,000
Contractual Services	28,835	40,000	30,000
Commodities	28,188	28,000	28,000
Capital Outlay	2,589	0	0
Total	128,131	142,000	140,000
Parks			
Personal Services	7,815	7,800	7,900
Contractual Services	5,073	7,000	7,000
Commodities	4,028	5,000	5,000
Capital Outlay	117	0	0
Total	17,033	19,800	19,900
Police			
Personal Services	213,126	217,000	221,000
Contractual Services	12,795	13,000	15,000
Commodities	14,663	15,000	15,000
Capital Outlay	2,552	0	0
Total	243,136	245,000	251,000
Governing Body			
Personal Services	3,230	2,700	2,700
Contractual Services	3,535	2,000	3,000
Commodities	198	200	280
Total	6,963	4,900	5,980
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	865,803	599,320	610,880

(Note: Should agree with general sub-totals.)

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Inman, Kansas

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	69,601	76,542	96,405
Receipts:			
Ad Valorem Tax	43,124	45,060	XXXXXXXXXXXXXXXXXX
Delinquent Tax	188	254	150
Motor Vehicle Tax	4,879	5,926	5,765
Recreational Vehicle Tax	92	86	99
16/20M Vehicle Tax	47	196	163
Commercial Vehicle Tax	188	203	188
Watercraft Tax	0	41	33
Special Assessments	73,959	35,000	12,777
Tfr from Sewer Utility	10,000	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	132,477	96,766	29,175
Resources Available:	202,078	173,308	125,580
Expenditures:			
Principal	90,000	45,000	45,000
Interest	35,533	31,903	30,534
Commission and Postage	3	0	0
Cash Basis Reserve (2018 column)			97,147
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	125,536	76,903	172,681
Unencumbered Cash Balance Dec 31	76,542	96,405	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	203,107	173,829	172,681
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	172,681
		Tax Required	47,101
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			47,101

Adopted Budget Library	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	23,830	23,053	XXXXXXXXXXXXXXXXXX
Delinquent Tax	105	30	30
Motor Vehicle Tax	1,890	3,123	2,950
Recreational Vehicle Tax	52	46	51
16/20M Vehicle Tax	112	85	83
Commercial Vehicle Tax	96	85	96
Watercraft Tax	0	21	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,085	26,443	3,227
Resources Available:	26,085	26,443	3,227
Expenditures:			
Appropriation - Library	26,085	26,443	27,324
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	26,085	26,443	27,324
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	26,944	26,443	27,324
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,324
		Tax Required	24,097
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			24,097

City of Inman, Kansas

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Economic Development			
Unencumbered Cash Balance Jan 1	3,945	3,563	2,623
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements	0	650	650
McPherson Co Econ Devel	2,353	2,400	2,400
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rev			
Total Receipts	2,353	3,050	3,050
Resources Available:	6,298	6,613	5,673
Expenditures:			
Personal Services	861	1,940	2,800
Contracted Services	1,865	2,000	2,000
Commodities	9	50	50
Cash Forward (2018 column)			823
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	2,735	3,990	5,673
Unencumbered Cash Balance Dec 31	3,563	2,623	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	7,742	6,995	5,673
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,673
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rev			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			0

City of Inman, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	75,721	71,316	68,076
Receipts:			
State of Kansas Gas Tax	36,281	36,760	36,600
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,281	36,760	36,600
Resources Available:	112,002	108,076	104,676
Expenditures:			
Street Repair & Maint	40,686	40,000	60,000
Cash Forward (2018 column)			44,676
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,686	40,000	104,676
Unencumbered Cash Balance Dec 31	71,316	68,076	0
2016/2017/2018 Budget Authority Amount	88,993	147,431	104,676

Adopted Budget

Equipment Reserve	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	103,641	126,299	136,299
Receipts:			
Tfr from General Fund	55,000	55,000	55,000
Reimbursements	3,400	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	58,400	55,000	55,000
Resources Available:	162,041	181,299	191,299
Expenditures:			
Capital Outlay- JD Lease	35,742	6,000	6,000
Equipment	0	39,000	34,000
Equipment-Police	0	0	6,000
Cash Forward (2018 column)			145,299
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,742	45,000	191,299
Unencumbered Cash Balance Dec 31	126,299	136,299	0
2016/2017/2018 Budget Authority Amount	160,917	180,598	191,299

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Inman, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Capital Improvement			
Unencumbered Cash Balance Jan 1	289,620	214,564	284,803
Receipts:			
County/City Agreement	0	29,489	14,000
Tfr from Water Utility	20,000	10,000	25,000
Tfr from General Fund	40,000	60,000	60,000
Alcohol Tax	7,178	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,178	99,489	99,000
Resources Available:	356,798	314,053	383,803
Expenditures:			
Capital Outlay	26,488	21,000	291,000
Community Building	0	2,000	1,000
Future Expand Bldg/Sts	13,806	0	35,000
Co/City Agreement - Maint	3,707	2,250	2,250
2014 Street Bond Project	98,233	0	0
Water Tower painting	0	0	40,000
Park	0	4,000	4,000
Cash Forward (2018 column)			10,553
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	142,234	29,250	383,803
Unencumbered Cash Balance Dec 31	214,564	284,803	0
2016/2017/2018 Budget Authority Amount	257,478	323,858	383,803

Adopted Budget

Sewer	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	241,131	276,112	295,862
Receipts:			
User Fees	103,822	102,000	102,000
Hookups	763	750	750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	104,585	102,750	102,750
Resources Available:	345,716	378,862	398,612
Expenditures:			
Personal Services	42,824	45,000	51,000
Contracted Services	8,597	13,000	13,000
Commodities	8,183	15,000	12,000
Capital Outlay	0	0	25,000
Tfr to Bond & Interest	10,000	10,000	10,000
Cash Forward (2018 column)			287,612
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,604	83,000	398,612
Unencumbered Cash Balance Dec 31	276,112	295,862	0
2016/2017/2018 Budget Authority Amount	319,865	366,131	398,612

City of Inman, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Solid Waste			
Unencumbered Cash Balance Jan 1	50,401	58,360	61,860
Receipts:			
User Fees	98,889	98,000	98,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	98,889	98,000	98,000
Resources Available:	149,290	156,360	159,860
Expenditures:			
Personal Services	7,310	7,700	7,800
Contracted Services	83,533	86,500	88,500
Commodities	87	300	100
Cash Forward (2018 column)			63,460
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	90,930	94,500	159,860
Unencumbered Cash Balance Dec 31	58,360	61,860	0
2016/2017/2018 Budget Authority Amount	141,326	154,901	159,860

Adopted Budget

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Water			
Unencumbered Cash Balance Jan 1	378,970	420,816	426,666
Receipts:			
User Fees	197,001	170,000	170,000
Connections	0	1,600	1,600
Hookups	11,093	2,250	1,500
Reimbursed expenses	0	1,000	50
Interest on Idle Funds			
Miscellaneous	800	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	208,894	174,850	173,150
Resources Available:	587,864	595,666	599,816
Expenditures:			
Personal Services	85,906	88,000	101,000
Contracted Services	35,688	50,000	50,000
Commodities	20,460	20,000	20,000
Capital Outlay	0	0	90,000
Tfr to Capital Improvement Fund	20,000	10,000	25,000
Cash Forward (2018 column)			312,816
Miscellaneous	4,994	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	167,048	169,000	599,816
Unencumbered Cash Balance Dec 31	420,816	426,666	0
2016/2017/2018 Budget Authority Amount	545,488	538,270	599,816

See Accountant's Compilation Report and Summary of Significant Assumptions

ORDINANCE NO. 436

AN ORDINANCE ESTABLISHING MILL LEVY LIMITATIONS FOR LIBRARY PURPOSES.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF INMAN, KANSAS:


Section 1. PURPOSE. The Governing Body of the City of Inman, Kansas, being responsible for the fiscal responsibility of the city and its library, hereby establishes a levy limit for the operation of said city library. Such levy limit, as herein established, shall be subject to review and modification each budget year by said Governing Body.

Section 2. LEVY LIMIT. The Governing Body of the City of Inman, Kansas, does hereby authorize and empower the levy each year for library purposes, including employee benefits for library employees, of a rate not to exceed 3 mills on each dollar of assessed tangible valuation of said city.

Section 3. EFFECTIVE DATE. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

PASSED AND APPROVED this 9th day of March, 2004, by the Governing Body of the City of Inman, Kansas.

SEAL


John O'Brien
Mayor

ATTEST:

Eva K. Friesen
Eva K. Friesen

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 10, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the City of Inman
P.O. Box 177
Inman, KS 67546

Management is responsible for the accompanying projection of the City of Inman, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the City of Inman's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The accompanying projection and this report are intended solely for the information and use of the City of Inman, the State of Kansas Department of Administration and the respective County Clerk in which the City of Inman resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk & Loyd, LLC
Swindoll, Janzen, Hawk and Loyd, LLC
McPherson, KS

July 10, 2017

sjhl.com

Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889
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McPherson Office

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The McPherson Sentinel

McPherson, KS 67460

Ph: (620) 241-2422

FAX: (620) 241-2425

TO: Ve Anne

FAX: 241-1168

DATE: 10-4-17

PAGES: 2 **INCLUDING COVER**

COMMENTS:

Affidavit of Publication

Thank You,

Linda

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss
Barbara Herl
Being first duly sworn, deposes and says: That she is
Circulation Manager of the

The McPherson Sentinel

a daily newspaper printed in the State of Kansas, and published in
and of general circulation in McPherson County, Kansas, and that
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year;
has been so published continuously and uninterruptedly in said
county and state for a period of more than five years prior to the
first publication of said notice; and has been admitted at the post
office of McPherson, Kansas in said County as second class matter.

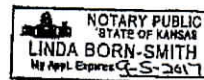
That the attached notice is a true copy thereof and was published
in the regular and entire issue of said newspaper for
insertions, the first publication being

July 13, 2017

subsequent publications being made on the following dates:

Subscribed and sworn to before me 13 day of July 2017

by Barbara Herl
Barbara Herl



Linda Born-Smith Linda Born-Smith
Notary Public

My commission expires: September 05, 2017
Total Amount of Publication \$ 85.00

Description:

Notice of Budget Hearing
City of Inman, KS
Budget Summary

LEGAL PUBLICATION
NOTICE OF BUDGET HEARING
The governing body of
City of Inman, Kansas
will meet on August 14, 2017 at 6:00 PM in City Hall Building for the purpose of
hearing and considering (adoption of) proposed budget for the year ending on June 30, 2018 and the amount of ad valorem tax
to be levied thereon. The proposed budget is available for public review at City Hall, Inman, Kansas and will be available in this hearing.
BUDGET SUMMARY
Proposed Budget 2018 Revenues and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
McPherson Tax Rate is subject to change depending on the final outcome of the hearing.

	2016 Actual	2017 Actual	2017 Proposed	2018 Proposed
REVENUES				
Ad Valorem	1,200,000	1,200,000	1,200,000	1,200,000
Other	100,000	100,000	100,000	100,000
TOTAL REVENUES	1,300,000	1,300,000	1,300,000	1,300,000
EXPENSES				
Personnel	500,000	500,000	500,000	500,000
Materials	100,000	100,000	100,000	100,000
Utilities	150,000	150,000	150,000	150,000
Travel	50,000	50,000	50,000	50,000
Telephone	50,000	50,000	50,000	50,000
Postage	50,000	50,000	50,000	50,000
Printing	50,000	50,000	50,000	50,000
Repairs	50,000	50,000	50,000	50,000
Insurance	100,000	100,000	100,000	100,000
Depreciation	100,000	100,000	100,000	100,000
Interest	100,000	100,000	100,000	100,000
Other	100,000	100,000	100,000	100,000
TOTAL EXPENSES	1,300,000	1,300,000	1,300,000	1,300,000
RESERVE				
Emergency	100,000	100,000	100,000	100,000
Other	100,000	100,000	100,000	100,000
TOTAL RESERVE	200,000	200,000	200,000	200,000
TOTAL BUDGET	1,500,000	1,500,000	1,500,000	1,500,000

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